

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF _____, IOWA DUE: December 1, 2016		16205400600000 CITY CLERK 309 E BROADWAY AVE, PO BOX 77 KEOTA, IA 52248 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	315,151		315,151	292,424																				
Less: Uncollected property taxes-levy year	0		0	0																				
Net current property taxes	315,151		315,151	292,424																				
Delinquent property taxes	0		0	0																				
TIF revenues	0		0	0																				
Other city taxes	71,379	0	71,379	81,000																				
Licenses and permits	1,009	0	1,009	825																				
Use of money and property	2,152	664	2,816	1,372																				
Intergovernmental	174,812	166,340	341,152	326,981																				
Charges for fees and service	88,555	509,630	598,185	578,935																				
Special assessments	0	0	0	0																				
Miscellaneous	15,504	0	15,504	42,311																				
Other financing sources	74,523	344,048	418,571	500,706																				
Total revenues and other sources	743,085	1,020,682	1,763,767	1,824,554																				
Expenditures and Other Financing Uses																								
Public safety	103,714	0	103,714	106,663																				
Public works	145,403	0	145,403	164,531																				
Health and social services	0	0	0	0																				
Culture and recreation	194,386	0	194,386	211,131																				
Community and economic development	37,223	0	37,223	59,551																				
General government	65,790	0	65,790	72,941																				
Debt service	0	0	0	0																				
Capital projects	0	0	0	0																				
Total governmental activities expenditures	546,516	0	546,516	614,817																				
Business type activities	0	814,538	814,538	861,869																				
Total ALL expenditures	546,516	814,538	1,361,054	1,476,686																				
Other financing uses, including transfers out	77,141	146,609	223,750	245,876																				
Total ALL expenditures/And other financing uses	623,657	961,147	1,584,804	1,722,562																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	119,428	59,535	178,963	101,992																				
Beginning fund balance July 1, 2015	596,393	-9,640	586,753	2,404,137																				
Ending fund balance June 30, 2016	715,821	49,895	765,716	2,506,129																				
Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>404,558</u> held in Private Purpose Trust funds and \$ <u>0</u> held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 180,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 1,091,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 1,767,940</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 180,000	Other long-term debt	\$ 0	Revenue debt	\$ 1,091,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 1,767,940
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 180,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 1,091,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 1,767,940																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																					
Printed name of city clerk Nicole Osweiler		Area Code 641	Number 636-2266																					
Signature of Mayor or other City official (Name and Title)		Date signed 8/15/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF KEOTA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	238,639	61,578			14,934		315,151			315,151	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	238,639	61,578			14,934		315,151		T01	315,151	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	238,639	61,578		0	14,934	0	315,151			315,151	6			
7	TIF revenues							0		T01	0	7			
8	Other city taxes														
9	Utility tax replacement excise taxes							0		T15	0	8			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
11	Parimutuel wager tax							0		C30	0	10			
12	Gaming wager tax							0		C30	0	11			
13	Mobile home tax							0		T19	0	12			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes	71,379						71,379		T09	71,379	14			
16	TOTAL OTHER CITY TAXES	71,379	0	0	0	0	0	71,379	0		71,379	15			
17	Section B - LICENSES AND PERMITS	1,009						1,009		T29	1,009	16			
18	Section C - USE OF MONEY AND PROPERTY											17			
19	Interest	652						652	664	U20	1,316	18			
20	Rents and royalties	1,500						1,500		U40	1,500	19			
21	Other miscellaneous use of money and property							0		U20	0	20			
22	TOTAL USE OF MONEY AND PROPERTY	2,152	0	0	0	0	0	2,152	664		2,816	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes	3,257						3,257		B30	3,257	31			
32								0			0	32			
33	Total Federal grants and reimbursements	3,257	0	0	0	0	0	3,257	0		3,257	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOTA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		124,691					124,691		C46	124,691	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	3,093						3,093		C89	3,093	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0	166,340	C89	166,340	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	3,093	124,691	0	0	0	0	127,784	166,340		294,124	60
61												61
62	Local grants and reimbursements											62
63	County contributions	42,351						42,351			42,351	63
64	Library service	952						952		D89	952	64
65	Township contributions	468						468		D89	468	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	43,771	0	0	0	0	0	43,771	0		43,771	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	50,121	124,691	0	0	0	0	174,812	166,340		341,152	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	378,035	A91	378,035	73
74	Sewer							0	131,595	A80	131,595	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	53,337						53,337		A81	53,337	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOTA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	11,367						11,367		A89	11,367	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	3,302						3,302		A03	3,302	98				
99	Library charges	1,262						1,262		A89	1,262	99				
100	Park, recreation, and cultural charges	19,287						19,287		A61	19,287	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	88,555	0	0	0	0	0	88,555	509,630		598,185	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds	886						886		U99	886	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	45						45		U30	45	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	14,449	124					14,573			14,573	113				
114	Charges for Faxes & Copies, Garage Sale Ad Fee,							0			0	114				
115	Insurance Dividen, Donations, Labor and Material for Stop							0			0	115				
116	Sign Replacment & Moving Funds from Checking to Savings							0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	15,380	124	0	0	0	0	15,504	0		15,504	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOTA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	467,235	186,393	0	0	14,934	0	668,562	676,634		1,345,196	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	194,821	NR	194,821	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	60,172				14,351		74,523	149,227		223,750	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	60,172	0	0	0	14,351	0	74,523	344,048		418,571	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	527,407	186,393	0	0	29,285	0	743,085	1,020,682		1,763,767	132				
133												133				
134	Beginning fund balance July 1, 2015	406,392	161,891			28,110		596,393	-9,640		586,753	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	933,799	348,284	0	0	57,395	0	1,339,478	1,011,042		2,350,520	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
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156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF KEOTA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	65,173	24,338					89,511		E62	89,511	2		
3	Purchase of land and equipment	2,500						2,500		G62	2,500	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	11,617						11,617		E24	11,617	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	80						80		E66	80	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	6						6		E32	6	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	79,376	24,338		0	0	0	103,714			103,714	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KEOTA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		71,948					71,948		E44	71,948	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		22,855					22,855		E44	22,855	48
49	Traffic control safety — Current operation		196					196		E44	196	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		5,983					5,983		E44	5,983	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	44,421						44,421		E81	44,421	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	44,421	100,982		0	0	0	145,403			145,403	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOTA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF KEOTA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	54,795	20,628					75,423		E52	75,423	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	987						987		E61	987	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	28,697	10,994					39,691		E61	39,691	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	41,584						41,584		E61	41,584	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	36,369	332					36,701		E03	36,701	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	162,432	31,954		0	0	0	194,386			194,386	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	26,903						26,903		E89	26,903	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	10,320						10,320		E50	10,320	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	37,223	0	0	0	0	0	37,223			37,223	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOTA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,825	691					7,516		E29	7,516	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	8,712	5,251					13,963		E23	13,963	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	800						800		E89	800	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,018						1,018		E25	1,018	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	12,790						12,790		E31	12,790	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	22,609						22,609		E89	22,609	171
172	Other general government — Current operation	7,094						7,094		E89	7,094	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	59,848	5,942	0	0	0	0	65,790			65,790	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	383,300	163,216	0	0	0	0	546,516			546,516	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOTA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								276,954	E91	276,954	198
199	Purchase of land and equipment							5,000	G91		5,000	199
200	Construction							137,495	F91		137,495	200
201	Sewer and sewage disposal — Current operation							81,300	E80		81,300	201
202	Purchase of land and equipment							5,000	G80		5,000	202
203	Construction							177,957	F80		177,957	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOTA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								130,832		130,832	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								814,538		814,538	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	383,300	163,216	0	0	0	0	546,516	814,538		1,361,054	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	62,790				14,351		77,141	146,609		223,750	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	62,790	0	0	0	14,351	0	77,141	146,609		223,750	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	446,090	163,216	0	0	14,351	0	623,657	961,147		1,584,804	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		84,086			43,044		127,130			127,130	264
265	Committed	179,074	21,683					200,757			200,757	265
266	Assigned	308,635	79,299					387,934			387,934	266
267	Unassigned							0			0	267
268	Total Governmental	487,709	185,068	0	0	43,044	0	715,821			715,821	268
269	Proprietary								49,895		49,895	269
270	Total ending fund balance June 30, 2016	487,709	185,068	0	0	43,044	0	715,821	49,895		765,716	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	933,799	348,284	0	0	57,395	0	1,339,478	1,011,042		2,350,520	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF KEOTA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						200 \$		240,811	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. WTR TWR DAVIS ST	19U 325,000	29U	39U 42,000	49U	49U	49U 283,000	49U	I89 5,688	
10. WTR MAIN	19U 227,000	29U	39U 11,000	49U	49U	49U 216,000	49U	I89 6,810	
11. WTR TRTMNT PLANT	19U 341,000	29U	39U 22,000	49U	49U	49U 319,000	49U	I89 10,230	
12. SEWER EXTENSION	19U 187,000	29U 33,199	39U 7,000	49U 180,000	49U	49U	49U	I89 7,480	
13. BRDWY/DAVIS	19U 138,655	29U 137,495	39U 12,000	49U	49U	49U 273,000	49U	I89 4,814	
14. SWR PLANT	19U	29U 144,758	39U	49U	49U	49U	49U	I89	
Total long-term debt	1,218,655	315,452	94,000	180,000	0	1,091,000	0	35,022	

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	0
Outstanding as of JUNE 30, 2016		64V \$	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014			
		Amount - Omit cents	
\$	35,358,803	x .05 = \$	1,767,940

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61		
	\$ 404,558	\$	765,716 1,170,274		
REMARKS	V98				
The beginning fund numbers on the AFR for 2012/2013 were entered incorrectly. This caused for a large difference between the year end balance sheet and the AFR report submit. I took the starting numbers from the proposed budget amendment and used those for the beginning numbers on the 2012/2013 AFR. I am making note of this on the 2015/2016 AFR and have the starting numbers be: Governmental \$596,393.00 and Proprietary (\$9640.00)					